



# Florida Department of **TRANSPORTATION**

**Office of Inspector General  
Kristofer B. Sullivan, Inspector General**

DocuSigned by:

*Kristofer B. Sullivan*

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Audit Report No. 22I-004  
Central Florida Regional Transportation Authority (LYNX)

July 21, 2022

## **What We Did**

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The Florida Department of Transportation's Office of Inspector General conducted an audit of the Central Florida Regional Transportation Authority (LYNX) to determine whether invoices and expenses are in compliance with Federal Regulations and Grant Agreement (Agreement). This audit was conducted as part of our annual work plan for the fiscal year 2020-21. The scope of this audit included the active Agreements with federal funds for fiscal years 2019-2022.

## **What We Found**

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**We determined** the two federally funded LYNX invoices and expenses reviewed within the scope of our engagement were in compliance with the Federal Regulations and Agreement criteria.

## **What We Recommend**

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We have no recommendation, as we determined that the LYNX invoices and expenses under review to be in compliance.

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**BACKGROUND AND INTRODUCTION**

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In October 1994, Central Florida Regional Transportation Authority (CFRTA), an agency of the State of Florida, created in 1989 by subsection 343.61, Florida Statutes (F.S.), merged with the Orange-Seminole-Osceola Transportation Authority (OSOTA), commonly known as LYNX. After the merger, CFRTA chose to continue doing business using the LYNX name. LYNX operates within a service area of 2,500 square miles that is home to approximately 2.2 million residents. In fiscal year (FY) 2021, LYNX provided more than 41,053 rides each weekday and approximately 14,113,944 passenger trips. LYNX provides transportation services including fixed-route bus service, bus rapid transit, paratransit service, Neighbor Link (Flex) service, and carpools/vanpools to the general public in the Orlando metropolitan area and throughout Orange, Osceola, and Seminole Counties.

LYNX is governed by a Board of Directors comprised of one member from each of the three primary counties LYNX serves: the Mayor of Orange County (or a designee), one Commissioner from Osceola County, and one Commissioner from Seminole County. It also includes the Mayor of the City of Orlando and the Florida Department of Transportation (Department) District 5 Secretary. Each board member serves a term as designated by subsection 343.63, F.S. (2021).

The LYNX board adopted the FY 2022 operating budget of \$175,022,663. To fund its operations, LYNX relies upon revenue from state, federal, and local sources. LYNX also receives funding from four local funding partners: the City of Orlando, Orange, Osceola, and Seminole Counties. Local revenues are generated through fares, advertising, contract services, and interest.

**LYNX Relationship with the Department**

LYNX receives transit capital assistance and operating assistance grants that are pass-through funds from the Department. LYNX also receives Federal Transit Administration (FTA) funds, and the state matches those funds that are used in Transit grants. LYNX, located within the geographic location of the Department's District 5, has an assigned grant manager who is responsible for oversight of the Transit funds to ensure compliance with both Federal and state statutes and regulations.

The Department's role with regard to LYNX agreements is to support and oversee LYNX in the compliance aspects of its planning process. LYNX and the Department have executed agreements: the "Public Transportation Joint Participation Agreement" and "Public Block Transportation Grant Agreement" (Agreement). These agreements state the terms and conditions upon which the FTA and Department funds will be provided and set forth the way work deliverables, tasks, and subtasks with LYNX's budget will be undertaken and completed.

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LYNX currently has a total of eleven active state grants with the Department. The funding source of seven out of the eleven contracts is state funds in the amount of \$30,615,246.00. All state grants awarded to transit agencies are cost reimbursement grants. The funding source of the remaining four Agreements for this audit, are federal funds totaling \$1,643,885.00. LYNX four federally funded Agreements do not utilize indirect cost rates for reimbursement. The scope of the four federally funded Agreements are as follows:

- Agreements G1L22 and G1X43, under Section 5310 program, are to provide transportation services for the elderly and individuals with disabilities.
- Agreement G1W86, under Section 5311 Program is to provide transportation to people in non-urbanized areas.
- Agreement G1W85, under Section 5339 Program, is to assist LYNX in purchasing one CNG bus.

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## RESULTS OF REVIEW

The objective of our audit was to determine whether LYNX invoices and expenses under review are in compliance with Federal Regulations and Agreement.

### Finding 1 – Invoice and expenses requirements (compliant)

**We determined** the two federally funded LYNX invoices and expenses within the scope of our engagement were in compliance with reviewed Federal Regulations and Agreement criteria.

The following criteria were tested:

- 2 C.F.R. 200, Subpart E-Cost Principles;
- 2 C.F.R. 200.302(b)(6)-Financial Management;
- Agreement Exhibit B(c), Schedule of Financial Assistance;
- Agreement Section 7. Amendments, Extensions, and Assignment;
- Agreement Section 10, Compensation and Payment, subsections (c), (d), (g), (i), and (j);
- Agreement Section 11(e)(iii). General Requirements; and
- LYNX written accounting controls and procedures for Department Billing.

Additional details regarding these criteria can be found in **Attachment 1**.

We reviewed the grants listed below in **Table 1** and tracked expenditures to the Agreement. We did not test the Cost Allocation Plan; LYNX does not utilize indirect cost rates for reimbursement. We reviewed LYNX's accounting control procedure and verified LYNX's procedures complied with the Agreement Section 10, Compensation and Payment, subsections c, d, g, i, and j, Agreement Section 11(e)(iii), General Requirements, and in accordance with 2 C.F.R. 200.302(b)(6).

**Table 1:** Selected Agreements Between LYNX and the Department

Agreement	Beginning Date	End Date	Active	Local Fund	Federal Fund	Total Estimate
<b>G1W86</b>	6/9/2021	9/30/2023	Yes	\$728,624.00	\$728,624.00	\$1,457,248.00
<b>G1L22</b>	5/19/2020	6/30/2022	Yes	\$100,000.00	\$100,000.00	\$ 200,000.00
<b>G1W85</b>	6/3/2021	6/30/2023	Yes	\$ -	\$590,261.00	\$ 590,261.00
<b>G1X43</b>	6/8/2021	9/30/2023	Yes	\$225,000.00	\$225,000.00	\$ 450,000.00

**Source:** Invoice Packages received from District 5 Transit Intermodal Supervisor, LYNX Senior Manager of Grants, and the Florida Accountability Contract Tracking System (FACTS). This table was created by the Department, Office of Inspector General (OIG) Auditor.

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We selected the invoices reimbursed for active Agreements with federal funds for FYs 2019-22. The selected invoices and supporting documentation were reviewed to ensure LYNX's invoices were submitted timely in compliance with Agreement Exhibit B and that expenses were allowable, necessary, reasonable, and allocable in accordance with 2 C.F.R. 200, Subpart E- Cost Principles.

LYNX is required to submit invoices for cost reimbursement with a progress report and supporting documentation on a semi-annual basis for Agreement G1W86, and one invoice is due for Agreements G1L22, G1X43, and G1W85 (these requirements are found in Exhibit B). To test invoice compliance, we reviewed and tested the two submitted invoices for Agreements G1L22 and G1W86 for the FYs 2019-22. LYNX submitted the two invoices timely, in compliance with the Agreement Exhibit B and Section 7. **See Table 2.**

As of April 2022, LYNX was required to submit the following:

- 1 invoice by December 2021 for Agreement G1W86;
- 1 invoice by June 2022 for Agreement G1L22<sup>1</sup>;
- No invoices required for Agreement G1W85; and
- No invoices required for Agreement G1X43.<sup>2</sup>

**Table 2:** Timely Submission of Invoices

Agreement	Beginning Date	End Date	Active	Invoices Schedule	Invoices Required as of April 2022	Invoices Submitted	Invoices Submitted Timely
G1W86	6/9/2021	9/30/2023	Yes	Semi-Annual	1	1	Yes
G1L22	5/19/2020	6/30/2022	Yes	One Invoice	1	1	Yes-Amendment
G1W85	6/3/2021	6/30/2023	Yes	One Invoice	0	N/A	N/A
G1X43	6/8/2021	9/30/2023	Yes	One Invoice	0	N/A	N/A-Amendment

**Source:** Excel Sheet, LYNX fund expenditure known to extend grants sheet, sent from District 5 Transit Intermodal Supervisor, Agreement Exhibit B and Section 7, and Amendments provided by LYNX Senior Manager of Grants. This table was created by the Department, OIG Auditor.

We reviewed invoice packages (invoice, progress report, and supporting documentation) for invoice 1R for Agreement G1L22 and invoice 01R for Agreement G1W86 to ensure the documentation was adequate to validate reimbursements. We verified that LYNX submitted invoice packages in accordance with the Agreement Section 10(d) for the reimbursements for invoices 01R and 1R. **See Table 3.**

<sup>1</sup> The Agreement was amended from quarterly to one invoice per the contract period on 4/14/2022.

<sup>2</sup> The Agreement was amended from quarterly to one invoice per the contract period on 4/14/2022.

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**Table 3: Adequate Supporting Documentation and Invoice Packages**

Contract #	Invoice #	Fund Source	Invoice Period	Project Phase	Total Department Amount	Current Invoice Amount	Invoices Submitted Timely	Invoice Package Accuracy to Meet Department Guidelines		
								Invoice	Progress Report	Supporting Documents
G1W86	01R	Federal	7/1/2021 9/30/2021	Salaries	\$ 525,988.00	\$ 311,140.80	Yes	Yes	Yes	Yes
				Fringe	\$ 202,636.00	\$ 120,999.20				
				Contractual Services	\$ -	\$ -				
				<b>Total</b>	\$ 728,624.00	\$ 432,140.00				
G1L22	1R	Federal	4/1/2021 9/30/2021	Salaries	\$ -	\$ -	Yes- Amendment	Yes	Yes	Yes
				Fringe	\$ -	\$ -				
				Contractual Services	\$ 100,000.00	\$ 100,000.00				
				<b>Total</b>	\$ 100,000.00	\$ 100,000.00				

**Source:** Invoice Packages received from District 5 Transit Intermodal Supervisor, LYNX Senior Manager of Grants, and the Department guidelines, Section 10(C). This table was created by the Department, OIG Auditor.

The expenses billed for the selected invoices were reviewed to ensure allowable costs, adequate supporting documentation, and timely submission. We also verified the total amounts were properly reconciled to submitted invoice packages. We verified that each expense was allowable, necessary, reasonable, and allocable in accordance with 2 C.F.R. 200, Subpart E. **See Table 4.**

**Table 4: Costs are in accordance with 2 C.F.R 200, Subpart E.**

Contract #	Invoice #	Invoice Period	Project Phase	Total Department Amount	Current Invoice Amount	Costs are in accordance with 2 C. F. R. 200 Subpart E- Cost Principles		
						Allowable	Reasonable	Allocable
G1W86	01R	7/1/2021 9/30/2021	Salaries	\$ 525,988.00	\$ 311,140.80	Yes	Yes	Yes
			Fringe	\$ 202,636.00	\$ 120,999.20			
			Contractual Services	\$ -	\$ -			
			<b>Total</b>	\$ 728,624.00	\$ 432,140.00			
G1L22	1R	4/1/2021 9/30/2021	Salaries	\$ -	\$ -	Yes	Yes	Yes
			Fringe	\$ -	\$ -			
			Contractual Services	\$ 100,000.00	\$ 100,000.00			
			<b>Total</b>	\$ 100,000.00	\$ 100,000.00			

**Source:** Invoice Packages received from District 5, Transit Intermodal Supervisor, LYNX Senior Manager of Grants, and 2 C.F.R. 200 Subpart E- Cost Principles. This table was created by the FDOT, OIG Auditor.

We have no recommendation, as we determined LYNX invoices and expenses under review to be in compliance.

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**APPENDIX A – Purpose, Scope, and Methodology**

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The **purpose** of this engagement was to determine whether LYNX invoices and expenses are in compliance with federal regulations and contract criteria.

The **scope** of this audit included the active Agreements with federal funds for fiscal years 2019-22.

The **methodology** included:

- Reviewing relevant laws, rules, regulations, Department polices, and procedures.
- Reviewing LYNX's written accounting controls procedures.
- Reviewing Agreements between the Department and LYNX.
- Conducting Interviews with District 5 staff and LYNX staff.
- Examination of invoice packages (Invoice, Progress Report, Supporting Documentation) for compliance with federal regulations and contract criteria.



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APPENDIX B – Affected Entity Response

Central Florida Regional Transportation Authority

455 N. Garland Ave.  
Orlando, FL 32801  
407.841.LYNX (5969)



May 25, 2022

Jessica Mobley  
Deputy Audit Director for Intermodal  
Office of Inspector General  
Florida Department of Transportation  
605 Suwannee Street, MS 44  
Tallahassee, FL 32399-0450

Re: The Florida Department of Transportation Office of Inspector General Draft Audit Report No 221-004

Dear Ms. Mobley:

Thank you for sending the draft audit report conducted by The Florida Department of Transportation's Office of Inspector General (OIG) to determine whether invoices and expenses are in compliance with federal regulations and contract criteria. The audit was conducted as part of the annual work plan for the fiscal year 2020-21.

This letter is acknowledging receipt of your draft audit report, pursuant to the provision of section 20.055(6)(e). There are no findings or recommendations in the draft audit report. Additionally, the report by OIG outlines that LYNX is following federal regulations and contract criteria. LYNX hereby confirms that there are no comments on the draft report.

LYNX greatly appreciates the cooperation extended by your staff while conducting the audit. If any additional information is required, please feel free to contact Prahallad Vijayvargiya (Vijay), Senior Manager of Grants, at 407-254-6087.

Sincerely,

James E. Harrison, Esq., P.E  
Chief Executive Officer

CC: Tiffany Homler-Hawkins, Chief Administrative Officer  
Mervat Bebawy, Management Review Specialist

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**APPENDIX C – Management Response**

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On July 5, 2022, the OIG received an email response from Erin Schepers, Grant Programs Administrator, indicating that the Transit Office had no response to the report.

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**Attachment 1 – Criteria**

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Title 2, Part 200, Code of Federal Regulations (C.F.R.)-Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E-Cost Principles

**Section 200.403 Factors affecting allowability of costs.**

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

1. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
2. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
4. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
6. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also § 200.306(b).
7. Be adequately documented. See also §§ 200.300 through 200.309 of this part.
8. Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

**Section 200.404 Reasonable costs.**

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining the reasonableness of a given cost, consideration must be given to:

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1. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
2. Restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
3. Market prices for comparable goods or services for the geographic area.
4. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
5. Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

**Section 200.405 Allocable costs.**

1. A cost is allocable to a particular Federal award or other cost objectives if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:
  - Is incurred specifically for the Federal award;
  - Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
  - Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.
2. All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.
3. Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

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4. Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§ 200.310 through 200.316 and 200.439.
5. If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

2 C.F.R. 200.302 (b) (6)

The financial management system of each non-Federal entity must provide for the following:

- 6) Written procedures to implement the requirements of § 200.305 (Federal Payments)

Agreement Exhibit B(c):

Exhibit B:

Schedule of Financial Assistance:

C. Cost Reimbursement:

The Agency will submit invoices for cost reimbursement quarterly upon the approval of the deliverables including the expenditure detail provided by the Agency.

Agreement Section 7. Amendments, Extensions, and Assignment:

This agreement may be amended or extended upon mutual written agreement of the Parties.

Agreement Section 10 (c), (d), (g), (i), and (j):

c. Invoicing: Invoices shall be submitted no more often than monthly by the Agency in detail sufficient for a proper pre-audit and post-audit, based on the quantifiable, measurable, and verifiable deliverables as established in Exhibit "A", Project Description and Responsibilities. Deliverables and costs incurred must be received and approved by the Department prior to reimbursement.

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Requests for reimbursement by the Agency shall include an invoice, progress report, and supporting documentation for the deliverables being billed that are acceptable to the Department. The Agency shall use the format for the invoice and progress report that is approved by the Department.

d. Supporting documentation: Supporting documentation must establish that the deliverables were received and accepted in writing by the Agency and must also establish that the required minimum standards or level of service to be performed based on the criteria for evaluating successful completion as specified in Exhibit "A", Project Description and Responsibilities has been met. All costs invoiced shall be supported by properly executed payroll, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of changes as described in Exhibit "F", Contract Payment Requirements.

g. Invoice Processing. An Agency receiving financial assistance from the Department should be aware of the following time frames. Inspection or verification and approval of deliverables shall take no longer than 20 days from the Department receipt of the invoice.

i. Progress Report. Upon request, the Agency agrees to provide progress reports to the Department in the standard format used by the Department and at intervals established by the Department.

j. Submission of other documents. The Agency shall submit to the Department such data, reports, records, contracts, and other documents relating to the Project as the Department may require as listed in Exhibit "E", Program Specific Terms and Conditions attached to and incorporated into this agreement.

Agreement Section 11 (e) (iii). General Requirements:

e. — if this box is checked, then the Agency is permitted to utilize Indirect Costs:  
Reimbursement for Indirect Program Expenses

iii — Agency has selected to apply a state or federally approved indirect cost rate. A federally approved rate agreement or indirect cost allocation plan (ICAP) must be submitted annually.

LYNX written accounting controls and procedures for FDOT Billing:

Once a month, the Grants Accountant generates a state invoice to the FDOT. The invoice lists the grant number and amount requested. The cover letter, state invoice, and Project Summary Sheet are reviewed and signed by the Director of Finance. Both the Grants Accountant and Grant Administrator receive a copy of the state invoice. Funds are usually available within 3 to 4 weeks. The data for the purpose of billing is received monthly and/or quarterly from the assigned department and is reviewed by the Grants Accountant to make sure of compliance with the PTGA requirements under the estimate of the project cost by budget under Exhibit B of the agreement.

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Calculations are done for the cost incurred for the services. Grants Accountant completes all the FDOT required forms with support documentation for the cost of the service such of hours, trips, ridership, general ledger for wages, and salaries, purchase transportation expenses.

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**DISTRIBUTION**

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Robert Westbrook, Assistant State Transit Manager, Transit Office  
Erin Schepers, Grant Programs Administrator, Transit Office

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**PROJECT TEAM**

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Engagement was conducted by:  
Mervat Bebawy, Auditor in Charge

Under the supervision of:  
Barbara Brown-Walton, Senior Audit Supervisor  
Jessica Mobley, Deputy Audit Director for Intermodal  
Joseph W. Gilboy, Director of Audit

Approved by:  
Kristofer B. Sullivan, Inspector General

**STATEMENT OF ACCORDANCE**

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The Department's mission is to provide a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of our environment and communities.

The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and conforms with The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.